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science & technology
Department: Science and Technology
REPUBLIC OF SOUTH AFRICA

RESEARCH AND DEVELOPMENT (R&D) TAX INCENTIVE APPLICATION FORM

For assistance in completing this form, please consult the R&D tax incentive guidelines, available on www.dst.gov.za/r-d.

This form must be submitted to the DST prior to the commencement of the R&D activities.

The form may be submitted by:

- **Hand or courier to** Building 53, Scientia Campus, Meiring Naudé Drive, Brummeria
- **Registered mail to** R&D Tax Incentives Unit, Department of Science and Technology, Private Bag X894, Pretoria, 0001
- **E-mail** using the submission button above.

Enquires can be directed to tax@dst.gov.za, or send a fax to 086 685 9528, or phone 012 843 6829.

PART 1: PARTICULARS OF THE COMPANY

101 **Name of the company**

102 **Company registration number**

103 **Tax reference number**

104 a **Tax year of assessment**

From:

To:

104 b **Financial year**

105 **Postal address**

106 **Physical address**

107 **Contact person for financial information**

Name:

Tel:

Email:

108 **Contact person for technical information**

Name:

Tel:

Email:

109 **Annual R&D budget for the current tax year**

110 **Total revenue for the last financial year**

111 **Principal industrial activity**

112 **SIC code(s)**

113 **Number of R&D projects, programmes and technological areas on this application form**

Projects

Programmes

Technological areas

114 **Number of employees in the company for this tax year**

115	Is the company mentioned in Line 101 above applying	
	1. on behalf of a related company (e.g. subsidiary, associate or joint venture)?	○
	2. for its own R&D activities?	○

If applying on behalf of a subsidiary or related company, complete Lines 116, 117 and 118

116 Name of subsidiary or related company	117 Tax number	118 Relationship

Is the R&D included in this application fully funded by the company in Line101? **Y** ○ **N** ○

If NO, indicate the details of the source of funding for R&D activities in Lines 119, 120, 121 and 122 below

119 Source of funding (Name)	120 Tax number	121 Relationship	122 Percentage

PART 2: SUMMARY OF R&D TO BE UNDERTAKEN

201 Project/Programme/ Technological area name	202 Field of science	203 Expected start date	204 Expected completion date	205 Physical address (where R&D activities will be undertaken)	206 Expenditure amount planned for the R&D project/ programme/ technology area	207 Subsidiary(ies) or related companies undertaking R&D (if any)
Total						

208

(a) Are any of the projects, programmes or technological areas indicated above to be performed on behalf of another company (ies)? **Y** ○ **N** ○

If yes, please indicate the name of the project, programme or technological area; company name and its tax reference number

Name	**Company name**	**Tax number**

(b) Does the company in Line 101 or Line 207 have authority to determine or alter the methodology of the research? **Y** ○ **N** ○

If no and the entity is based in South Africa, please provide details of the entity altering or determining the research.

Entity Name	**Tax number**	**Relationship**

PART 3: PROJECT/PROGRAMME/TECHNOLOGY AREA - SPECIFIC INFORMATION

For each of the projects, programmes or technological areas listed above please provide the following information (you may reproduce Part 3 - Line 301 to 308 in case of multiple projects):

Name of project/programme/technological area:

New Project/Programme/Technology Area ○

Ongoing Project/Programme/Technology Area ○

(a) Technological and/or scientific advancements

301 Which technological and/or scientific advancements is the R&D intended to achieve? (Tick what is applicable)

(a) Advancement

(i) Discovering non-obvious scientific or technological knowledge ☐

(ii) Creating –

(aa) an invention ☐

(bb) a design ☐

☐ **aesthetic**

☐ **functional design**

(cc) a computer programme ☐

(dd) knowledge essential to the use of such an invention, design or computer programme ☐

(b) Significant improvement of any invention, design, computer programme or knowledge in relation to:

(i) new or improved function ☐

(ii) improvement of performance ☐

(iii) improvement of reliability ☐

(iv) improvement of quality ☐

(c) If box 301 a(i) is ticked, please provide information on the following details:

(i) What non-obvious scientific information is the R&D intended to discover?

(ii) What technological knowledge is the R&D intended to discover?

(iii) How will the discovery of this information advance global knowledge in the field?

(d) If box 301 a(ii)(aa) is ticked, please provide information on the following details:

(i) Please describe the invention you intend to create.

(ii) What is new or novel about this product or process that differentiates it from existing ones?

(iii) Do you employ a basic systematic process? Describe the stage gates for this project, if applicable.

(iv) Can you currently purchase the product or process off the shelf, without the need for significant modifications or license the process? **Y** ○ **N** ○

(e) If box 301 a(ii)(bb) is ticked, please provide information on the following details:

(i) Do you intend to create an aesthetic or functional design? **Y** ○ **N** ○

(ii) Describe the overall project in terms of scope, timing and business goals.

(f) If box 301 a (ii)(cc) is ticked, please provide information on the following details:

(i) Will the code you employ be original code, written and owned by your company?

Y ○ **N** ○

(ii) Will the code be available for sale or licensed to use at the go-live date?

Y ○ **N** ○

(iii) Do you employ a basic systematic process of development and testing? Describe the stage gates for this project, if applicable.

(g) If box If box 301 a (ii)(dd) is ticked, describe how will the new knowledge be essential to the use of an invention, design or computer programme:

(h) If box 301(b) is ticked, please provide information on the following details:

(i) Describe the overall process or product improvement.

(ii) Describe the significant improvements you hope to achieve through your systematic process of experimentation.

(iii) How do you anticipate this product or process as advancement over the prior product or process?

302

(a) Does the activity in Line 301 involve the development of software?

Y ○ **N** ○

(b) If yes, is the software being developed for the dominant purpose of use by the developer for their internal administration?

Y ○ **N** ○

(c) If yes, describe all the purposes for developing the software and explain how the activity to be conducted is for the dominant purpose of supporting the directly related R&D activities within the project.

(b) Outsourcing R&D Activities

Does the company or its subsidiaries intend to outsource its R&D activity (ies)? **Y** ○ **N** ○

If yes, please complete the following:

303	Entity	304	Name	305	Local/Foreign
Universities					
	1.				Local
	2.				Local
Public science councils					
	1.				Local
	2.				Local
Other related companies (e.g. internal R&D division, subsidiary or subsidiaries, associate company or companies)					
	1.				Local
	2.				Local
Other companies or institutions (unrelated)					
	1.				Local
	2.				Local

(c) R&D Personnel

R&D personnel anticipated to be directly involved in the project, programme or technological area

306	Personnel categories	307	Number of personnel	308	Areas of specialisation
Scientists					
Engineers					
Technologists					
Technicians					
Managers					
Other technical staff					
Total number of employees engaged in R&D activities					

Did you include any documentation supporting the application? **Y** ○ **N** ○

PART 4: DECLARATION BY AUTHORISED SIGNING OFFICIAL OF THE COMPANY

I hereby declare that, to the best of my knowledge, the information in this application is true and correct and accurate in all material details.

Name			
Capacity			
Contact details	**Contact number:**	**E-mail:**	
Signature		**Date signed:**	

If a consultant has been appointed to assist the company in completing and lodging this application, complete the authorisation section.

AUTHORISATION OF CONSULTANT ACTING ON BEHALF OF APPLICANT

Name of business

hereby declare that

(Name of representative of consultant company)

in his/her capacity as

(Position of representative at consultant company and name of consultant company)

was appointed as a consultant for the purposes of preparing and lodging this application for approval of R&D tax incentive under S11D of the Income Tax Act.

Signed at **on this** **day of** **20**

DECLARATION BY A CONSULTANT ACTING ON BEHALF OF THE APPLICANT

I hereby declare that the information compiled by me in completion of this application form on behalf of is a true and accurate reflection of the affairs of the applicant as they were presented to me.

Name			
Position			
Business name			
Contact details	**Contact number:**	**E-mail:**	
Signature		**Date signed:**	

PART 5: HOW DID YOU FIND OUT ABOUT THE R&D TAX INCENTIVE?

Please indicate with an X

DST website	☐	Radio or TV	☐
Word of mouth	☐	Direct promotions (e.g. workshops, exhibitions, presentations, road show)	☐
Newspaper or magazine	☐	Consultant	☐
Other government departments	☐	Other (please specify)	

FOR OFFICE USE ONLY

Attachments included? **Y** ○ **N** ○

Received by:

Comments:

DST stamp: